

LETTER

FROM THE

SECRETARY OF THE TREASURY,

TRANSMITTING A STATEMENT OF THE

*Loss upon Bonds taken for Duties on Goods Imported*

INTO

THE DISTRICT OF PHILADELPHIA,

Since the 1st Jan. 1815.

---

FEBRUARY 14, 1825.

Read: Ordered that it lie upon the table.

---

WASHINGTON:

PRINTED BY GALES & SEATON.

1825.

STATEMENT OF BONDS taken in "payment of Duties on Goods imported into the District of Pennsylvania, since the 1st day of January, 1815," which, by the records of the Treasury, appear to be due and unpaid on the 30th September, 1824.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.
May 9, 1815	- 961	P. Geisse	J. K. Nidda	\$461 00	Nov. 19, 1815	
Nov. 8	- 726	F. Shebel	J. W. Dilworth	908 00	Jan. 8, 1816	
Oct. 17	- 6,557	F. Shebel	— Sheble	974 70	17	
July 19	- 2,521	P. Geisse	J. K. Nidda	423 00	19	
24	- 2,903	F. Sheble	G. M. Cummings	829 00	24	
Nov. 8	- 7,430	F. Sheble	D. Sheble	242 00	Feb. 8	
22	- 8,576	F. Sheble	G. M. Cummings	2,486 45	22	
Aug. 28	- 4,576	P. Geisse	J. K. Nidda	1,834 52	28	
31	- 4,761	F. Sheble	J. Dilworth	514 00	29	
Dec. 7	- 9,915	F. Sheble	J. W. Dilworth	1,240 50	Mar. 7	
Mar. 8	- 727	F. Sheble	J. W. Dilworth	909 00	8	
July 20	- 2,866	F. Sheble	G. W. Cummings	254 85	20	
Oct. 17	- 6,558	F. Sheble	J. W. Dilworth & D. Sheble.	975 00	April 17	
26	- 7,098	P. Geisse	Nidda and Geisse	2,006 09	26	
Nov. 8	- 7,431	F. Sheble	D. Sheble	243 00	May 8	
July 20	- 2,967	F. Sheble	G. M. Cummings	255 00	20	
20	- 3,393	J. Bradley	M. Randall	279 00	20	
Nov. 22	- 8,577	F. Sheble	J. M. Cummings	2,487 00	22	
Dec. 7	- 9,916	F. Sheble	J. Dilworth	1,241 00	June 7	
Sept. 7	- 5,072	G. M. Cummings	F. Sheble	1,655 04	7	
April 8, 1816	- 2,455	G. Mercer	W. Bowen	144 90	July 8	
13	- 2,788	J. K. Wilson	J. Wilson	101 91	13	
July 20, 1815	- 2,868	F. Sheble	G. M. Cummings	255 00	20	
Dec. 20	- 9,756	F. Sheble	J. W. Dilworth	1,930 64	Aug. 4	
Feb. 9, 1816	- 927	J. Daley	W. Davidson	805 00	9	
Nov. 23, 1815	- 8,613	G. M. Cummings	F. Sheble	2,595 72	23	
11	- 7,920	J. Bradley	M. Randall	129 20	Sept. 11	
Jan. 13, 1816	- 317	J. Bradley		131 00	13	
Dec. 4, 1815	- 9,757	F. Sheble	J. W. Dilworth	1,930 00	Oct. 4	
April 8, 1816	- 2,456	G. Mercer	W. Bowen	144 00	8	
13	- 2,789	J. H. Wilson	J. Wilson	102 00	13	



## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.	
Nov. 11, 1815	-	7,921	J. Bradley - -	M. Randall - -	\$221 00	Nov. 11, 1816	Paid June 19, 1824
Oct. 24	-	7,172	M. and H. T. Anthony	J. Wood - -	173 45	Oct. 24	
Nov. 30	-	9,496	F. Brenil - -	T. Brenil - -	130 50	30	
Dec. 4	-	9,758	F. Sheble - -	J. W. Dilworth - -	1,930 00	Dec. 4	
May 6, 1816	-	4,822	A. Cushing - -	J. B. Freeman - -	126 57	Mar. 6, 1817	
8	-	4,919	Ginder and Stewart -	W. P. Ford - -	28 00	8	
Mar. 16	-	1,487	J. Kendricks - -	A. Moses - -	105 00	16	
Apl. 2	-	2,289	A. Coursants - -	G. Coursants - -	90 00	April 2	
Aug. 5	-	8,272	A. Cushing - -	J. B. Freeman - -	85 24	5	
Oct. 24	-	11,271	South and Ray - -	M. Ray - -	186 00	24	
May 6	-	4,823	A. Cushing - -	J. B. Freeman - -	139 00	May 6	
8	-	4,920	Ginder and Stewart -	W. P. Ford - -	28 00	8	
Oct. 7	-	10,896	Jas. S. Cuthbert -	F. Cuthbert - -	81 30	June 7	
June 22	-	6,963	M. H. and T. Anthony	J. Wood - -	286 00	22	
July 3	-	7,939	S. and S. Jackson -	Crowell and Edwards -	69 00	July 3	
Aug. 5	-	8,274	A. Cushing - -	J. B. Freeman - -	85 00	Aug. 5	
Oct. 7	-	10,897	J. S. Cuthbert -	F. Cuthbert - -	81 00	7	
14	-	11,154	T. B. Freeman -	A. Cushing - -	336 00	14	
Aug. 20	-	9,141	B. Walton - -	E. Roberts - -	170 70	26	<div><div>Jan. 2, 1821, on ac't \$119 30</div><div>June 12, 1822, do. 100 00</div><div>Dec. 9, 1822, do. 100 00</div></div> <div><div>\$390 00 am't of bond</div><div>319 30 on account</div><div>\$70 70 balance due</div></div>
Sept. 3	-	9,571	J. and T. Gilpin - -	R. Fisher - -	549 00	April 3	} Aug. 18, 1823, on account \$100; Dec. 27, do. \$149. Balance \$377.
June 1, 1817	-	2,931	A. A. Shred - -	N. Lecompt - -	41 94	3	
Sept. 20, 1816	-	10,508	B. Walton - -	E. Roberts - -	626 00	20	
Dec. 2	-	12,179	G. Rernholds - -	W. Danton - -	999 00	Oct. 2	
Oct. 7	-	10,898	J. L. Cuthbert - -	T. Cuthbert - -	82 00	7	
14	-	11,078	J. and T. Gilpin -	R. Fisher - -	551 00	14	
14	-	11,155	T. B. Freeman - -	W. Cushing - -	336 00	14	
Dec. 2	-	12,180	G. Rernholds - -	W. Danton - -	999 00	Dec. 2	
June 3, 1817	-	2,932	A. A. Sheed - -	W. Lacompt - -	42 00	3	
Mar. 12	-	2,339	J. Guest and Co. -	G. G. Williams -	1,110 00	Mar. 12, 1818	
31	-	2,926	J. Guest and Co. -	W. Hall - -	149 00	31	
May 9	-	2,392	J. Guest and Co. -	G. G. Williams -	1,100 80	May 9	
12	-	2,340	J. Guest and Co. -	G. G. Williams -	1,100 00	12	

## STATEMENT—Continued.

DATE OF BOND	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.	
Dec. 9, 1817	-	8,576	J. Flick -	Flick and Young -	\$72 46	Sept. 1, 1818	
July 10, 1818	-	5,863	M. Lewis and Co. -	J. S. Lewis -	2,891 69	Jan. 10, 1819	
10	-	5,864	M. Lewis and Co. -	J. S. Lewis -	2,891 00	Apl. 10	
10	-	6,004	M. Lewis and Co. -	J. S. Lewis -	2,002 88	Jan. 10	
30	-	6,440	M. Lewis and Co. -	J. S. Lewis -	343 92	30	
Aug. 11	-	6,567	M. Lewis and Co. -	J. S. Lewis -	4,977 65	Feb. 11	
June 30	-	5,661	Thos. Shain -	B. J. Shain and Brown -	273 00	Mar. 30	
July 10	-	6,005	R. Lewis and Co. -	J. S. Lewis -	2,002 00	Apl. 10	
Aug. 27	-	7,036	J. Large -	R. Waln -	2,723 22	27	
Oct. 30	-	10,113	J. Meany -	A. Renaud -	1,525 14	30	
30	-	10,111	Z. Wood -	J. Meany -	74 50	30	
July 30	-	6,441	R. Lewis and Co. -	J. S. Lewis -	344 00	30	
Sept. 1	-	7,654	J. Large -	R. Waln -	1,338 20	May 1	
3	-	7,978	J. Large -	R. Waln -	685 25	3	
7	-	8,794	J. Large -	R. Waln -	223 00	7	
7	-	8,386	J. Large -	R. Waln -	44 67	7	
7	-	8,275	J. Large -	R. Waln -	6,865 85	7	
Aug. 11	-	6,568	R. Lewis and Co. -	J. S. Lewis -	4,977 00	11	
Nov. 12	-	10,353	Burling and Wells -	R. W. Wells -	528 37	12	} July 1, 1823, on account, \$461 60 } March 9, 1824, balance 66 77
Aug. 13	-	6,666	R. W. Wells -	R. Waln, jr. -	209 40	13	
13	-	6,664	R. Waln, jun. -	R. W. Wells -	527 00	13	
14	-	6,702	R. Waln, jun. -	R. W. Wells -	636 00	14	
Nov. 14	-	10,378	R. Waln, jun. -	W. P. Israel -	802 60	14	
14	-	10,390	Burling and Wells -	R. W. Wells -	110 56	14	
Aug. 17	-	6,853	B. J. Burling -	R. W. Wells -	39 00	17	
May 19	-	3,178	J. Large -	R. Waln -	715 00	19	
20	-	3,175	J. Large -	R. Waln -	1,116 00	20	
22	-	3,553	J. Large -	R. Waln -	1,276 00	22	
Nov. 27	-	10,766	Burling and Wells -	Rd. W. Wells -	462 36	27	
Aug. 28	-	7,446	Rd. W. Wells -	Rd. W. Wells -	248 00	28	
28	-	7,373	R. Waln, jun. -	R. W. Wells -	82 00	28	
May 28	-	4,138	J. Large -	R. Waln -	1,723 00	28	



## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COL- LECTOR OF THE CUSTOMS.			
Nov. 30, 1818	-	10,839	R. Lewis and Co.	-	J. S. Lewis	-	\$1,181 25	May 30, 1819	
Aug. 1	-	6,407	J. Large	-	R. Waln	-	914 00	June 1	
June 2	-	4,389	J. Large	-	R. Waln	-	471 00	2	
Sept. 5	-	8,035	R. Waln, jun.	-	W. Baker	-	186 00	5	
Aug. 5	-	6,498	W. Waln	-	R. H. Wilcocks	-	1,370 69	5	
Dec. 10	-	11,758	R. Lewis and Co.	-	J. S. Lewis	-	1,304 76	10	
Oct. 14	-	9,857	J. Large	-	R. Waln	-	252 25	14	
14	-	9,724	J. Large	-	R. Waln	-	197 80	14	
14	-	9,630	J. Large	-	R. Waln	-	1,368 60	14	
Sept. 17	-	9,002	B. J. Shain	-	J. Bioren	-	103 97	17	
Aug. 20	-	6,745	J. Large	-	R. Waln	-	152 00	20	
Oct. 21	-	10,304	J. Large	-	R. Waln	-	387 00	21	
21	-	10,018	J. and T. Gilpin	-	R. Fisher	-	48 95	21	
June 24	-	5,414	J. Large	-	R. Waln	-	387 00	24	
24	-	5,153	J. Large	-	R. Waln	-	1,482 00	24	
Oct. 26	-	10,152	Rodman and Wall	-	R. W. Wells	-	1,792 98	26	
26	-	10,662	R. Waln	-	J. Large	-	1,188 70	26	Paid Nov. 4, 1823
Aug. 27	-	7,037	J. Large	-	R. Waln, jun.	-	3,844 00	27	
27	-	7,018	J. Large	-	R. Waln, jun.	-	534 00	27	
Sept. 1	-	7,655	J. Large	-	R. Waln, jun.	-	1,339 00	July 1	
3	-	7,979	J. Large	-	R. Waln, jun.	-	685 00	3	
Jan. 5, 1819	-	64	R. Lewis and Co.	-	J. S. Lewis	-	2,818 78	5	
Sept. 7, 1818	-	8,795	J. Large	-	R. Waln	-	224 00	7	
7	-	8,387	J. Large	-	R. Waln	-	59 00	7	
7	-	8,276	J. Large	-	R. Waln	-	6,865 00	7	
Jan. 15, 1819	-	285	Burling and Wells	-	R. W. Wells	-	728 00	15	On account, March 9, 1824, \$594 71
Nov. 16, 1818	-	10,400	J. Large	-	R. Waln	-	950 05	16	
23	-	10,759	Rodman and Waln	-	R. W. Wells	-	29 25	23	
27	-	10,891	Rodman and Waln	-	R. W. Wells	-	600 72	27	
Oct. 60	-	10,112	Z. Wood	-	J. Meany	-	74 00	30	
30	-	10,114	J. Meany	-	A. Renaud	-	1,525 00	30	

## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPAL'S NAME.	SURETIES NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.
Aug. 1, 1818	6,408	J. Large	R. Waln	914 00	Aug. 1, 1819	
5	6,499	W. Waln	R. H. Wilcocks	196 11	5	
Dec. 7	11,128	J. Large	R. Waln	595 70	7	
Nov. 12	10,354	Burling and Wells	R. W. Wells	529 00	12	
14	10,377	Wm. P. Israel	R. Waln, jun.	195 00	14	
Oct. 14	8,858	J. Large	R. Waln	253 00	14	
14	9,725	J. Large	R. Waln	197 00	14	
14	9,631	J. Large	R. Waln	1,368 00	14	
Nov. 14	10,379	R. Waln, jun.	Wm. P. Israel	803 00	14	
14	10,391	Burling and Wells	R. W. Wells	110 00	14	
14	10,389	R. W. Wells	R. W. Wells	370 00	14	
Feb. 16, 1819	561	J. Evans	P. Evans	154 30	16	
Dec. 18, 1818	11,306	J. Large	R. Waln	1,144 00	18	
Aug. 20	6,746	J. Large	R. Waln	152 00	20	
Oct. 21	10,305	J. Large	R. Waln	387 00	21	
26	10,060	R. Waln	J. Large, R. Waln, jun.	8,653 00	26	{ On account, June 7, 1824, \$2,238 39 Balance due \$6,414 61
26	10,066	R. W. Wells	R. W. Wells	1,232 00	26	
26	10,123	Wm. P. Israel	R. Waln, jun.	726 00	26	
26	10,153	Rodman and Wall	R. W. Wells	1,792 00	26	
Aug. 27	7,746	J. Steel	J. Thoburn	217 00	27	
27	7,013	J. Steel	J. Thoburn	434 00	27	
27	7,019	J. Large	R. Waln	535 00	27	
27	7,038	J. Large	R. Waln	3,845 00	27	
Nov. 27	10,767	Burling and Wells	R. W. Wells	463 00	27	
30	10,840	R. Lewis and Co.	J. S. Lewis	1,182 00	30	
Sept. 1	7,656	J. Large	R. Waln	1,339 00	Sept. 1	
3	7,980	J. Large	R. Waln	685 00	3	
Jan. 5, 1819	206	R. Waln	R. Waln, jun.	1,343 17	5	
5	91	W. P. Israel	J. Israel	1,026 70	5	
Sept. 7	8,277	J. Large	R. Waln	6,866 00	7	
7	8,388	J. Large	R. Waln	59 00	7	
7	8,796	J. Large	R. Waln	224 00	7	



## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES' NAMES.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.
Sept. 7, 1818 -	8,458	J. Steel -	J. Thoburn -	702 39	Sept. 7, 1819	
Dec. 10 -	11,059	R. Lewis & Co. -	J. L. Lewis -	1,305 00	10	
Mar. 13, 1819 -	813	J. Kinney -	C. P. Lisle -	829 81	13	
Dec. 14, 1818 -	11,186	J. Kinney -	S. Black -	836 00	14	
Nov. 16 -	10,401	J. Large -	R. Waln -	950 00	16	
Mar. 19, 1819 -	834	A. Laussat -	Amb. Laussat -	104 95	19	
Nov. 23, 1818 -	10,760	Rodman and Waln -	R. W. Wells -	30 00	23	
Jan. 25, 1819 -	376	Wm. P. Israel -	R. Waln, Jr. -	255 30	25	
Nov. 27, 1818 -	10,892	Rodman and Waln -	R. W. Wells -	600 00	27	
Jan. 28, 1819 -	473	Rodman and Waln -	R. Waln -	282 02	28	
Mar. 30 -	1,205	R. W. Wells -	R. W. Wells -	1,271 95	30	
Mar. 30 -	1,441	R. Waln, jr. -	J. South -	49 18	30	
Mar. 31 -	1,276	Burling and Wells -	R. W. Wells -	304 92	30	
Mar. 31 -	1,273	Burling and Wells -	R. W. Wells -	249 20	30	
Jan. 5 -	65	R. Lewis & Co. -	J. S. Lewis -	2,818 00	Oct. 5	
April 6 -	1,626	R. Lewis & Co. -	J. S. Lewis -	402 48	6	
Dec. 7, 1818 -	11,129	J. Large -	R. Waln -	595 00	7	
Oct. 14 -	9,859	J. Large -	R. Waln -	253 00	14	
Oct. 14 -	9,726	J. Large -	R. Waln -	198 00	14	
Oct. 14 -	9,632	J. Large -	R. Waln -	1,369 00	14	
Jan. 15, 1819 -	286	Burling and Wells -	R. W. Wells -	728 00	15	
Feb. 17, -	610	R. W. Wells -	R. W. Wells -	485 30	17	
Feb. 17, -	954	W. R. Rodman -	R. W. Wells -	945 85	17	
Dec. 18, -	11,307	J. Large -	R. Waln -	1,145 00	18	
Oct. 21, 1818 -	10,306	J. Large -	R. Waln -	388 00	21	
Oct. 21, -	10,020	J. & Y. Gilpin -	R. Fisher -	68 00	21	
April 21, 1819 -	2,660	A. Laussat -	Amb. Laussat -	369 20	21	
Jan. 5, 1819 -	92	W. P. Israel -	J. Israel -	1,026 00	Nov. 5	
Jan. 5, -	155	Rodman and Waln -	W. P. Israel -	829 28	5	
Jan. 5, -	207	R. Waln -	R. Waln, Jr. -	2,522 00	5	
Mar. 8, -	807	W. Waln -	Head, Davis & Wilcocks -	7,312 45	8	July 6, 1824—paid.
Nov. 16, 1818 -	10,402	J. Large -	R. Waln -	950 00	16	

## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAMES.	SURETIES' NAMES.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.
Feb. 16, 1819 -	562	J. Evans -	P. Evans -	154 00	Nov. 16, 1819	
Nov. 23, 1818 -	10,761	Rodman and Waln -	R. W. Wells -	30 00	23	
Mar. 24, 1819 -	995	J. Large -	Wells and Waln -	15,221 55	24	
25 -	1,744	J. Thoburn -	J. Sted -	297 10	25	
25 -	989	W. Waln -	Head and Wilcocks -	3,066 11	25	
Jan. 25 -	377	W. P. Israel -	R. Waln, Jr. -	256 00	25	
Nov. 27, 1818 -	10,893	Rodman and Waln -	R. W. Wells -	600 00	27	
Jan. 28, 1819 -	474	Rodman and Waln -	R. Waln -	232 00	28	
May 29 -	3,808	J. Kinney -	S. Black -	1,075 12	29	
29 -	3,869	H. Marks -	D. G. Seixas -	23 52	29	
Mar. 30 -	1,328	R. Waln, Jr. -	R. Waln -	554 00	30	
30 -	1,308	R. Waln, Jr. -	W. P. Israel -	747 45	30	
30 -	1,311	W. P. Israel -	R. Waln, Jr. -	582 30	30	
30 -	1,320	R. H. Wells -	R. H. Wells -	365 00	30	
Dec. 7, 1818 -	11,130	J. Large -	R. Waln -	595 00	Dec. 7	
April 12, 1819 -	2,118	W. Waln -	R. H. Wilcocks -	454 00	12	
Mar. 13 -	814	J. Kinney -	C. P. Lisle -	829 00	13	
Feb. 17 -	611	W. Wells -	R. W. Wells -	485 00	17	
Feb. 17 -	955	W. R. Rodman -	R. W. Wells -	945 00	17	
Dec. 18, 1818 -	11,308	J. Large -	R. Waln -	1,145 00	18	
Mar. 19, 1819 -	835	A. Laussat -	Amb. Laussat -	105 00	19	
June 21 -	2,695	H. Marks -	J. Lea -	335 90	21	
Mar. 30 -	1,206	R. W. Wells -	R. W. Wells -	1,272 00	30	
30 -	1,442	R. Waln, Jr. -	J. Lowth -	50 00	30	
31 -	1,277	Burling and Wells -	R. W. Wells -	305 00	31	
31 -	1,274	Burling and Wells -	R. W. Wells -	249 00	31	
April 6 -	1,627	R. Lewis & Co. -	J. S. Lewis -	402 00	Jan. 6, 1820	
Mar. 8 -	808	W. Waln -	Head, Davis, and Wilcocks -	7,312 00	8	
July 8 -	5,483	J. Harlan, Jr. -	J. Harlan -	155 66	8	
April 21 -	2,661	A. Laussat -	Amb. Laussat -	181 26	21	
Mar. 24 -	994	J. Large -	Wells and Waln -	15,221 00	24	
May 24 -	3,566	J. Thoburn -	J. McCawley -	116 00	24	
Jan. 25 -	387	R. Waln -	R. Waln, Jr. -	6,314 07	July 25	Paid Nov. 4, 1823.



## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES' NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.
Mar. 25, 1819	1,745	J. Thoburn -	J. Steel -	298 00	Jan. 25, 1820	
25	990	W. Waln -	Head & Wilcocks -	3,066 00	25	
Jan. 23	475	Rodman & Wall -	R. Waln -	283 00	28	
30	1,329	R. Waln -	R. Wall, jun. -	554 00	30	
30	1,321	R. W. Wells -	R. W. Wells -	365 00	30	
30	1,309	R. Waln, jun. -	W. P. Israel -	747 00	30	
30	1,312	W. P. Israel -	R. Waln, jun. -	582 00	30	
May 29	3,809	J. Kinney -	J. Black -	1,075 00	Feb. 29,	
29	3,870	H. Marks -	D. G. Seixas -	1,030 00	29	
July 8	5,393	J. Barlentine -	J. & D. W. Henderson -	24 00	March 8	
Mar. 18	819	W. Waln -	Wilcocks, Davis, & Kittera -	11,620 24	18	
June 21	4,696	H. Marks -	J. Lee -	336 00	21	
May 24	3,567	J. Thoburn -	J. M. Cawley -	117 00	24	
Mar. 24	995	J. Large -	Wells & Waln -	15,222 00	24	
30	1,275	Burling & Wells -	R. W. Wells -	64 50	30	
31	1,296	W. Waln -	Head & Wilcocks -	8,006 40	31	
April 6	1,628	W. Waln -	Head & Wilcocks -	6,747 00	April 6	
8	1,898	W. Waln -	Head & Wilcocks -	42,229 71	8	
July 8	5,484	J. Harland, jun. -	J. Harlan -	156 00	8	
April 10	1,988	W. Waln -	J. Head -	8,635 00	10	
13	2,128	W. Waln -	R. Davis -	2,901 06	13	
Oct. 26	10,067	R. W. Wells -	R. W. Wells -	1,232 00	26	
26	10,124	W. P. Israel -	R. Waln, jun. -	727 00	26	
26	10,076	W. R. Rodman -	T. W. Morgan -	1,612 00	26	
26	10,154	Rodman & Waln -	R. W. Wells -	1,793 00	26	
26	10,061	R. Waln -	Large & Waln, jun. -	11,000 00	26	
26	10,064	R. Waln -	J. Large -	1,189 00	26	
29, 1819	8,178	R. Lewis & Co. -	J. S. Lewis -	514 33	29	
May 3	3,100	W. Waln -	R. H. Wilcocks -	26,976 00	May 3	
July 8	5,394	J. Balentine -	J. & D. W. Hudson -	24 00	8	
Aug. 16	6,116	C. Gotier -	D. January -	47 00	16	
Feb. 15	557	C. Holland -	J. G. Campbell -	160 06	Oct. 16, 1819	Paid March 22, 1823.

## STATEMENT—Continued.

DATE OF BOND	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES' NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COL- LECTOR OF THE CUSTOMS.		
July 22, 1819	-	6,548	T. Taber -	Dougherty and others -	25 00	May 22, 1820		
May 24	-	3,568	J. Thoburn -	J. McCauley -	117 00	24		
31	-	4,359	J. Hodgson -	J. Potter -	260 00	31		
June 18	-	4,746	S. Sixtie -	Jac. Smith -	224 25	June 28		
Jan. 5	-	93	Wm. P. Israel -	Jos. Israel -	1,027 00	July 5		
5	-	323	W. R. Rodman -	R. Waln -	30 00	5		
5	-	208	R. Waln -	R. Waln, jun. -	2,522 00	5		
5	-	156	Rodman and Waln -	W. P. Israel -	1,027 00	5		
July 8	-	5,395	J. Balentine -	J. and D. W. Hudson -	24 00	8		
Sept. 13	-	6,878	J. Graham -	R. Dream -	83 58	13		
July 22	-	6,549	J. Taber -	Dougherty and others -	26 00	22	Jan. 10, 1825, on account \$1,000	
Jan. 25	-	439	R. Waln -	R. Waln, jun. -	1,509 26	25		
25	-	378	W. P. Israel -	R. Waln, jun. -	256 00	25		
Feb. 17	-	612	R. W. Wells -	R. W. Wells -	485 00	Aug. 17		
17, 1820	-	747	J. Pemberton -	J. Clifford -	488 17	17		{ Nov. 24, 1823, \$374 47 April 1, 1824, 63 80
17, 1819	-	956	W. R. Rodman -	R. W. Wells -	945 00	17		
Oct. 22	-	8,073	J. Graham -	R. Dream -	161 00	22		Paid July 10, 1824
Mar. 8	-	809	W. Waln -	Head, Davis and Wilcocks -	7,313 00	Sept. 8		
Sept. 13	-	6,879	J. Graham -	R. Dream -	196 00	13		
Mar. 25	-	1,746	J. Thoburn -	J. Steel -	298 00	25		
25	-	991	W. Waln -	Read and Wilcocks -	3,067 00	25		
25	-	1,212	R. L. Gregory -	R. Lee, jun. -	79 00	25		
30	-	1,322	R. W. Wells -	R. W. Wells -	366 00	30		
30	-	1,330	R. Waln, jun. -	R. Waln, jun. -	555 00	30		
30	-	1,310	R. Waln, jun. -	W. P. Israel -	748 00	30		
60	-	1,313	W. P. Israel -	R. Waln, jun. -	583 00	30		
Oct. 2	-	7,541	J. Graham -	R. Dream -	124 00	Oct. 2	Jan. 25, 1822	
22	-	8,074	J. Graham -	R. Dream -	161 00	22		
July 25, 1821	-	3,561	F. Duser -	J. Israel -	713 02	Jan. 25, 1822		
25	-	3,559	S. Israel -	F. Duser -	1,248 83	25		
Oct. 8	-	4,859	S. Israel -	F. Duser -	490 82	April 8		



## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.	
Oct. 8, 1821	-	4,861	F. Dusar - -	J. Israel - -	183 78	April 8, 1822	
July 25	-	3,562	F. Dusar - -	J. Israel - -	713 00	25	
25	-	3,560	J. Israel - -	F. Dusar - -	1,249 00	25	
Oct. 8	-	4,860	J. Israel - -	F. Dusar - -	491 00	July 8	
8	-	4,862	F. Dusar - -	J. Israel - -	183 00	8	
Aug. 28	-	3,875	T. Wattson - -	B. Lowber - -	497 00	Aug. 28	Paid March 15, 1823.
April 1, 1822	-	759	T. Wattson - -	T. Brown - -	303 80	Oct. 1	
17	-	1,637	T. Wattson - -	T. Brown - -	606 54	17	
20	-	1,764	T. Wattson - -	T. Brown - -	1,402 51	20	
May 1	-	2,400	T. Wattson - -	T. Brown - -	506 10	Nov. 1	March 15, 1823, paid.
1	-	2,384	W. Morris - -	W. Henley - -	1,150 16	1	
22	-	3,086	T. Wattson - -	T. Brown - -	2,714 45	22	
24	-	3,187	J. Lea - -	T. Adams - -	1,284 96	24	Paid March 1, 1823.
Mar. 25	-	699	T. Wattson - -	T. Brown - -	365 63	25	
25	-	740	T. Wattson - -	T. Brown - -	425 76	25	
25	-	893	T. Wattson - -	T. Brown - -	545 80	25	
25	-	3,330	T. Wattson - -	Brown and Maddock - -	716 64	27	
May 27	-	3,324	J. Lea - -	T. Adams - -	626 74	27	Paid March 1, 1823.
Mar. 7	-	279	T. Wattson - -	T. Brown - -	31 00	Dec. 7	March 15, 1823, paid.
7	-	281	J. L. Reynolds - -	P. Christian - -	1,584 00	7	Paid March 7, 1823.
June 7	-	3,749	T. Wattson - -	Brown and Duffee - -	2,038 38	7	
7	-	3,751	T. Wattson - -	Brown and Duffee - -	1,749 87	7	
Dec. 8, 1821	-	6,255	J. Lea - -	T. Adams - -	29 00	8	Paid March 1, 1823.
April 22, 1822	-	1,788	T. Wattson - -	T. Brown - -	97 39	22	March 15, 1823, paid.
June 24	-	4,144	T. Wattson - -	T. Brown - -	240 98	24	
Mar. 25	-	697	T. Wattson - -	T. Brown - -	345 00	25	
June 28, 1821	-	2,931	J. Lea - -	T. Adams - -	522 00	28	Paid March 1, 1823.
April 1 1822	-	760	T. Wattson - -	T. Brown - -	304 00	Jan. 1, 1823	
15,	-	1,507	J. and R. Johnson - -	S. Emerson - -	41 00	15	
17	-	1,638	T. Wattson - -	T. Brown - -	606 00	17	
Oct. 12, 1821	-	4,977	W. W. Drinker - -	J. Cowperthwaite - -	46 05	April 12, 1820	Jan. 13, 1823, paid.
Sept. 3	-	3,941	M. Williamson - -	Mealy and Darrah - -	658 40	May 3, 1822	Paid Jan. 13, 1823.

## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.	
April 20, 1822	-	1,765	T. Wattson - -	T. Brown - -	1,403 40	Jan. 20, 1823	Paid April 16, 1823.
Mar. 23	-	664	W. Morris - -	W. Henley - -	44 00	23	
25	-	700	T. Wattson - -	T. Brown - -	494 00	25	
25	-	741	T. Wattson - -	T. Brown - -	426 00	25	
25	-	894	T. Wattson - -	T. Brown - -	545 00	25	
July 29	-	4,914	A. McCrelish - -	F. Duffee - -	125 90	29	{ June 9, 1823, \$88 46. Dec. 8, do. 37 44.
May 1	-	2,385	W. Morris - -	W. Henley - -	1,151 00	Feb. 1,	
Aug. 5	-	4,943	T. Wattson - -	T. Brown - -	1,399 27	5	Paid May 17, 1823. Paid June 5, 1823.
5	-	5,041	T. Wattson - -	T. Brown - -	167 53	5	
May 2	-	3,087	T. Wattson - -	T. Brown - -	2,715 00	22	
23	-	3,181	J. McCrea - -	J. Jackson - -	2,047 69	23	
April 25	-	2,161	D. Smith - -	B. Wilson - -	479 00	25	
May 27	-	3,331	T. Wattson - -	Brown and Maddock - -	717 00	27	Paid June 9, 1823.
June 5	-	3,732	A. McCrelish - -	T. Duffee - -	60 00	March 5	
7	-	3,750	T. Wattson - -	Brown and Duffee - -	2,039 00	7	
7	-	3,752	T. Wattson - -	Brown and Duffee - -	1,749 00	7	
Sept. 14	-	6,497	W. Morris - -	W. Henley - -	110 22	14	
July 19	-	4,559	D. Smith - -	B. Wilson - -	25 00	19	Paid April 1, 1823.
19	-	4,565	Stone and Todd - -	J. T. Hadaway - -	861 15	19	
June 24	-	4,145	T. Wattson - -	T. Brown - -	240 00	24	
Mar. 25	-	701	T. Wattson - -	T. Brown - -	494 00	25	
25	-	742	T. Wattson - -	T. Brown - -	434 25	25	
Sept. 30	-	6,876	W. Morris - -	W. Henley - -	404 98	30	{ May 15, 1824, on account, \$727 87. Balance credited, extended by Government, 2,108 50.
Oct. 14	-	7,226	E. Vansyckel - -	J. Bartlet - -	2,835 97	April 14	
Aug. 20	-	5,592	D. Smith - -	B. Wilson - -	238 50	20	
April 22	-	1,790	T. Wattson - -	T. Brown - -	97 00	22	
July 22	-	4,644	D. Smith - -	B. Wilson - -	35 00	22	
Oct. 23	-	7,746	A. McCrelish - -	T. Duffee - -	38 30	23	Paid Dec. 8, 1823. Paid on account. October 22, 1823, \$173 70. Balance due \$253 30.
April 25	-	2,063	J. Sarchet - -	G. Benners - -	427 00	25	
25	-	2,162	D. Smith - -	B. Wilson - -	261 67	25	



## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES' NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COL- LECTOR OF THE CUSTOMS.			
Oct. 27, 1822	-	5,226	H. D. Watkins	-	Doran and Morris	-	1,154 00	April 27, 1823	
Aug. 30	-	5,863	D. Smith	-	B. Wilson	-	59 25	30	
July 3	-	4,247	H. D. Watkins	-	W. Morris	-	898 00	May 3	
Aug. 5	-	4,944	T. Wattson	-	T. Brown	-	1,400 00	5	
5	-	5,042	T. Wattson	-	T. Brown	-	168 00	5	
July 19	-	4,560	D. Smith	-	B. Wilson	-	25 00	19	
May 31	-	5,573	J. Sarchet	-	G. Benners	-	290 00	31	
Aug. 1	-	4,868	J. Sarchet	-	B. Dorsey	-	63 00	June 1	
Oct. 7	-	7,147	J. Sarchet	-	G. Benners	-	174 92	7	
Aug. 8	-	5,118	J. Sarchet	-	G. Benners	-	102 00	8	
8	-	5,112	D. Smith	-	B. Wilson	-	525 00	8	
Sept. 12	-	6,500	E. Vansyckel	-	J. Bartlet	-	143 00	12	Paid Dec. 19, 1823.
Dec. 12	-	8,841	J. Blackwood	-	J. H. Page	-	35 00	12	
Sept. 14	-	6,498	W. Morris	-	W. Henley	-	111 00	14	
Aug. 20	-	5,393	D. Smith	-	B. Wilson	-	239 00	20	
Oct. 26	-	7,767	D. Barnes	-	B. Leland	-	158 28	26	
28	-	8,018	J. Sarchet	-	T. Hale	-	56 28	28	
Aug. 30	-	5,864	D. Smith	-	B. Wilson	-	59 00	30	
Sept. 30	-	6,877	W. Morris	-	W. Henley	-	405 00	30	
Oct. 14, 1822	-	7,227	E. Vansyckel	-	J. Bartlet	-	2,836 00	July 14	{ May 15, 1824, on account, \$727 50. Balance (credit extended) 2,108 50.
July 19	-	4,561	D. Smith	-	B. Wilson	-	25 00	19	
Nov. 26	-	8,448	J. Sarchet	-	T. Hale	-	214 02	26	{ On account, April 23, 1824, \$128 01. Balance due, \$86 01. Paid April 2, 1824.
26	-	8,451	David and Sicard	-	J. C. Schwarz	-	104 00	26	
Aug. 1	-	4,869	J. Sarchet	-	B. Dorsey	-	63 00	Aug. 1	
Oct. 7	-	7,148	J. Sarchet	-	G. Benners	-	174 00	7	
Aug. 8	-	5,113	D. Smith	-	B. Wilson	-	526 00	8	
3	-	5,119	J. Sarchet	-	G. Benners	-	103 00	8	
Dec. 10,	-	8,763	D. Watkins	-	M. Doran	-	365 15	10	
Aug. 20	-	5,394	D. Smith	-	B. Wilson	-	239 00	20	
Oct. 26	-	7,768	D. Barnes	-	B. Leland	-	159 00	26	

## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES' NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COL- LECTOR OF THE CUSTOMS.		
Aug. 30, 1822	-	5,760	Paxson and Gregg	-	P. Hill	56 00	Aug. 30, 1822	Paid Jan. 5, 1824.
30	-	5,865	D. Smith	-	B. Wilson	59 00	30	
Dec. 30	-	9,329	Paxson and Gregg	-	W. Paxson	45 50	30	Paid Jan. 5, 1824.
Sept. 2	-	6,110	Paxson and Gregg	-	P. Hill	23 00	Sept. 2	Paid Jan. 5, 1824.
Mar. 23	-	662	H. D. Watkins	-	M. Doran	323 00	23	
23	-	665	W. Morris	-	W. Henley	44 00	26	
Nov. 26	-	8,452	David and Sicard	-	J. C. Schwarz	104 00	26	Paid April 2, 1824.
Sept. 14	-	3,729	R. C. Martin	-	J. Abrams	194 52	14	Paid March 25, 1824.
April 2	-	1,041	H. D. Watkins	-	M. Doran	402 00	Oct. 2	
Dec. 10	-	8,764	H. D. Watkins	-	M. Doran	365 00	10	
April 16, 1823	-	1,666	H. D. Watkins	-	M. Doran	897 85	16	
18, 1822	-	1,649	H. D. Watkins	-	M. Doran	179 00	18	
Oct. 26	-	7,769	D. Barnes	-	B. Leland	159 00	26	
May 3	-	2,481	H. D. Watkins	-	M. Doran	56 00	Nov. 3	
Nov. 6	-	8,083	W. L. Hodge	-	A. Hodge, jun.	3,000 00	6	
21	-	8,274	W. L. Hodge	-	A. Hodge, jun.	1,435 85	21	
26	-	8,453	David and Sicard	-	J. C. Schwarz	104 00	26	Paid April 2, 1824.
26	-	2,847	W. L. Hodge	-	A. Hodge, jun.	2,956 56	26	
June 4	-	3,657	H. D. Watkins	-	M. Doran	86 00	Dec. 1	
4	-	3,757	H. D. Watkins	-	W. Morris	91 00	1	
April 7, 1823	-	1,430	J. Sarchett	-	T. Hale	308 30	7	
14	-	1,613	C. N. Bancker	-	H. Simpson	1,229 99	14	Paid May 18, 1824.
24	-	2,395	P. Dixey, jun.	-	W. L. Hodge	334 85	24	Paid May 18, 1824.
July 3, 1822	-	4,248	H. D. Watkins	-	W. Morris	898 00	Jan. 3, 1824	
April 16, 1823	-	1,667	H. D. Watkins	-	M. Doran	897 00	16	
7	-	1,421	J. Sarchet	-	T. Hale	308 00	Feb. 7	
Mar. 15	-	1,136	J. Sarchet	-	T. Hale	449 00	Mar. 18	



## STATEMENT—Continued.

DATE OF BOND.	NO. OF BOND.	PRINCIPALS' NAME.	SURETIES' NAME.	AMOUNT OF BOND.	WHEN DUE.	SUBSEQUENT REMARKS BY THE COLLECTOR OF THE CUSTOMS.
July 5, 1823	4,636	F. Thacher	C. Eaton	108 00	April 5, 1824	
April 7	1,422	J. Sarchett	T. Hall	308 00	7	
2	1,146	W. L. Hodge	A. Hodge	21,889 51	2	
Sept. 29	7,084	T. Passmore & Co.	T. Sparhawk	56 60	May 29	
Dec. 10, 1822	8,765	H. D. Watkins	M. Doran	365 00	June 10	
Aug. 15, 1823	5,391	A. Inglesia	W. L. Hodge	105 00	15	
April 14		E. Poole	W. W. Potter	119 00	Oct. 14	
14		C. Perry & Co.	J. Idler	238 00	14	
21, 1824		J. Z. Reynolds	P. Christian	2,276 28	21	
Nov. 5, 1823		W. L. Hodge	A. Hodge	5,815 45	Nov. 5	
Feb. 19, 1824		J. Z. Reynolds	P. Christian	3,221 00	19	
May 26		J. Z. Reynolds	P. Mendenhall	731 63	26	
June 5		J. Idler	T. Wright	673 05	Dec. 5	
5, 1823		Jo. Gibson	J. S. Gibson	160 00	5	
Mar. 8		Thacher, Pray & Co	C. Eaton	108 00	8	
June 11		J. Z. Reynolds	P. Mendenhall	595 08	11	
Mar. 17		J. Idler	T. Wright	314 00	17	
April 28		J. Greiner	Geo. Greiner	578 80	18	
Mar. 22		B. Nones	L. Boniesler	113 00	22	
25		Isr. Coulter	John Coulter	2,459 82	25	
June 26		Isr. Coulter	John Coulter	2,912 64	26	
Mar. 26		J. Z. Reynolds	J. Christian	75 00	26	
June 26		J. Z. Reynolds	P. Mendenhall	1,621 04	26	
Feb. 27		J. Redman	S. and H. Thomas	38 00	27	
June 28		J. Coulter	Isr. Coulter	370 70	28	
29		J. Z. Reynolds	P. Mendenhall	2,497 24	29	
29		J. Z. Reynolds	P. Mendenhall	99 90	29	

TREASURY DEPARTMENT, *Register's Office*, 19th Jan. 1825.JOSEPH NOURSE, *Register*.





## COLLECTOR'S OFFICE,

*Philadelphia, January 26, 1825.*

SIR: As soon as practicable, after the receipt of the Resolution of Congress and list of bonds in suit, transmitted from your office, I had the list compared with our record, and the several payments noted in the margin; after which, it was sent, accompanied by the Resolution, to the District Attorney for the information you required, which he returned the next day without any information on the subject.

With respect to the sureties on those bonds, I can only say, that, acting from the best knowledge we possessed, and information acquired respecting the parties, they were deemed satisfactory at the time they were taken; it would, however, be disingenuous not to acknowledge that our means of judging may, in many instances, have been imperfect, and the sureties admitted, consequently, not sufficient.

During a protracted season of embarrassment, which, I believe, was sensibly felt by many persons in business, for a considerable portion of the time referred to in the Resolution, the means of judging in those cases were rendered less certain, as it became more difficult, I may say almost impracticable, if not impossible, to acquire any correct knowledge of the true circumstances of men, which it became their interest, pending their embarrassment, cautiously to conceal.

Of the solvency of those persons in the list, constituting a weighty part of the general amount outstanding, I had, formerly, no ground of distrust; and, though there is an apparent accumulation of bonds in suit, within the period embraced by the Resolution, it is rather in the amount; for, I think proper to remark, that the bonds put in suit, during this period, are, proportionably, fewer in number than those put in suit within the six preceding years, with this difference, that the collections were more successful in the former than in the latter period.

The list is herewith returned.

I am, respectfully,

Your obedient servant,

JNO. STEELE.

WM. H. CRAWFORD, Esq.

*Secretary of the Treasury.*

---

PHILADELPHIA, 25th January, 1825.

SIR: The Collector has sent me, to-day, the Resolution of the House of Representatives of the 5th instant, endorsed with your re-

ference to the Collector and District Attorney to supply such additional information, required by the Resolution, as may be in their possession.

I lose no time in submitting the accompanying statement, digested from the materials to which I have access; which supplies all the information in my power on the subject.

Remaining, very respectfully,

Your humble servant,

C. J. INGERSOLL.

The Hon. WM. H. CRAWFORD,

*Secretary of the Treasury.*

The resolution requires a digest of the business, of ten years, during which, by means of about two thousand suits, more than six hundred and thirty five thousand dollars were recovered and paid. It is not improbable, that many mistakes have occurred, in the course of these multifarious transactions, and in attempting even to detail them, indulgence must be bespoken for errors and omissions. But an endeavour shall be made, in the following statement, to comply with the resolution of the House of Representatives, in every particular and detail.

In 1815 and 16, the bonds of Philip Geisse, and Frederick K. Nidda, amounting to the principal sum of \$33,712 79, were put in suit, on which a balance of principal of \$3,156 05, remains unpaid, being part of a large sum, received by Marshal Smith, under executions, and not accounted for by him.

Several bonds of T. B. Freeman, and Augustus Cushing, amounting to \$896 24, have been cancelled, by order of court, on proof of payment, to Marshal Smith, under executions, without his accounting for the moneys; and \$500, on the bonds of Benjamin Walton, and Enoch Roberts, have also, on similar cancellations, to that amount, been debited to him. The following sums, likewise received by him, under executions, and not accounted for, are debitable to his account; viz, \$1,100, on the bonds of Joshua and Thomas Gilpin, and Redwood Fisher; \$69, on the bond of Sand S. Jackson, Elisha Crowell and J. J. Edwards: and \$164 30, on the bonds of J. L. and Thomas Cuthbert. Reference is respectfully made, to the sub-joined copies of notes, from the District Judge, to the clerk, and from him, to me, dated in 1816.\* Marshal Smith proved, after his resignation, together with both the sureties in his official bond to be insolvent.

In the month of August last, at the instance of Thomas Brown, surety in the bonds of Thomas Watson, under judgments, application was made to Marshal Conard, for the sum of \$1,884, received by him, by a sale of Brown's property, which he has declined to pay, though ruled for the purpose. As Marshal Conard's official bond has been lately reported to the government, to be invalidated, it is deemed

\* See page 16.



proper to add this sum, to the list; and reference is respectfully requested, to my recent correspondence, with the First Comptroller, on this subject.

In 1815 and 16, several bonds of Frederick Sheble, David Sheble, G. M. Cummings, James Dilworth and S. W. Dilworth, for the principal sum of \$23,849 90. were put in suit, and prosecuted to executions, without effect; all the parties appearing to be insolvent, and bereft of property. Even the costs of suits have never been realized in these cases.

In 1818, bonds of Richard Dennis, (and Nathaniel M Laughlin, not found ) for the sum of \$5,668 64, (for importations into New Jersey,) were sued without avail.

In 1819, bonds of Reeve Lewis and Co., Joseph S. Lewis and Benjamin B. Howell, for a principal sum of 32,358 74, were sued to judgments. By arrangement of the parties, with the Treasury, no further proceedings took place. The parties are dead or insolvent.

No other cases of large duty bonds, deemed very doubtful, occur before the years 1819 and 20, of great distress, which ensued the years of great importations, 1817 and 18. The instances of William Waln and Robert Waln, then happening, deserve from their magnitude, and the light they shed, a particular exhibition.

The bonds of William Waln, put in suit in 1819 and '20, amount to the principal sum of one hundred and forty-three thousand, one hundred and forty dollars and seventy-five cents; of which but fifteen thousand two hundred and sixty-six dollars and sixty cents fell due in 1819, and one hundred and twenty-seven thousand eight hundred and seventy-four dollars and fifteen cents, not till some time after his notorious insolvency. Executions were issued on the judgments of the United States against him, but without effect, and he took the benefit of the state insolvent laws. No law, or sense of right, prevents a failing merchant from specifically pledging his property, real and personal, for loans, which hypothecations transfer the property in contemplation of law, and are preferred to the public priority.

Mr. Waln's credits on bonds were, for some time, probably, his only resource. He struggled while he could, subsisting on bond credits, and usurious and other loans, till this protracted condition of fictitious existence was brought to an end, leaving all his property, under specific pledges, to various creditors. By the depreciation of the property, at the forced sales that ensued, at an unfavorable time, the mortgagees were, most of them, losers on their loans. No property whatever remained for any creditor that had not a lien, those who had being mostly losers; and what has been since paid, by the assignee, amounts to but two thousand four hundred and seventy-seven dollars and eighty-nine cents, exclusively of \$1,734 08 cents, in dispute, being held and claimed by me, as a mortgage creditor, with notice to the assignee and the debtor. A sum of two thousand three hundred and seventy-one dollars and forty-eight cents has, also, I am informed, been realized by Government, from an award under the Florida treaty; and unavailable debentures, for twenty-five thousand nine hun-

dred and sixty-three dollars and ninety cents, have been placed in my hands, on his account.

It remains to be added, that no one of the sureties of Mr. Waln, namely, Richard Wilcocks, Richard Davis, and Joseph Head, has paid any thing towards his and their bonds, or, in all probability, ever will. They are all insolvent, and were so when sued.

The case of Robert Waln should be introduced with a similar remark, concerning the sureties. He was associated, in importations, with John Large. The sureties on his bonds are, his son, Robert Waln, junior, his son-in-law, William P. Israel, and John Large; no one of whom has paid any thing towards their satisfaction. If the debts are desperate now, they were as desperate, when incurred, as ever they will or can be. They never were secured.

It is to be remarked, moreover, that Burling and Wells, Richard and Robert Wells, Rodman and Waln, William P. Israel and James Large, whose bonds were sued simultaneously with those of Robert Waln, were all, it is understood, dependant for their commercial standing on him alone.

The whole principal of their bonds, sued in 1819 and 1820, is two hundred and forty-two thousand three hundred and seventy-one dollars and fifty-seven cents, distributed thus, viz: Robert Waln, seventy-four thousand six hundred and four dollars and thirty-five cents; John Large, sixty-seven thousand two hundred and fourteen dollars and forty cents; James Large forty-five thousand six hundred and sixty-four dollars and fifty-five cents; Robert Waln, Junior, five thousand three hundred and seventy-eight dollars and twenty-three cents; Rodman and Waln, twenty-one thousand one hundred and twenty-three dollars and thirty four cents; Richard and Robert Wells, twelve thousand nine hundred and sixty-eight dollars and nine cents; Burling and Wells, four thousand eight hundred and seventy dollars and ninety-one cents; and William P. Israel, ten thousand five hundred and forty-seven dollars and seventy cents.

Of these debts, nothing has been recovered, or can be, at present, of John Large, James Large, Rodman and Waln, William P. Israel, or Robert Waln, junior; all these parties being insolvent, apparently, from the first. About \$3000 have been got from the assignees of Richard and Robert Wells, and one thousand four hundred and sixty-one dollars and sixty cents, from Burling and Wells. By avoiding the sacrifices, heavy charges, and risk of Marshal's sales, and thus making the most of the real estate, the assignees of Robert Waln, (who alone had property,) have realized from the unpledged parts of it, and paid, about as much as, with what will be paid further, in a short time, will satisfy the bonds on which he is principal.

But large real estates have been sold to accomplish this, with every indulgence and advantage granted, by arrangement with the Treasury; and, from present prospects, there is little probability that more than \$85,000 will be recovered of the \$242 371 57.

In the cases of William Waln, and of Robert Waln and his connexions, alone, a principal sum of \$296,201 35 were desperate debts when the bonds were put in suit.



In 1822, several bonds of Samuel Israel and Florimond Duser, for a principal sum of five thousand two hundred and seventy-two dollars and five cents, were put in suit, and the demand contested in principle. The question was, whether foreign duties were payable on importations from Florida, under certain circumstances. After trial, in the month of November last, the court and Jury decided for the defendants; and, by Treasury instructions, the claim is closed.

In 1823, the bonds of Thomas Watson, and his sureties, Thomas Brown and E. E. Maddock, (some of them for importations in Delaware,) amounting to the principal sum of thirty-one thousand eight hundred and ten dollars and ninety cents, were put in suit; of which sum, two thousand three hundred and forty-one dollars and seventy-two cents have been paid by Watson's assignee, and one thousand eight hundred and eighty-four dollars received by the present marshal, by the sale of the only other available property, (that of Thomas Brown, the surety,) remains unaccounted for, as before mentioned. The parties are insolvent, and what property there was has been mostly exhausted.

In 1823, several bonds of Henry D. Watkins, and his sureties, William Morris and Michael Doran, amounting to the principal sum of six thousand nine hundred and eighty-six dollars, were sued. He was discharged from custody, as insolvent, and both the sureties are also insolvent.

In 1823, the bonds of William Morris, and his sureties, H. D. Watkins and William Henley, amounting to the principal sum of six thousand and twenty-six dollars and fifteen cents, were put in suit. Of this sum, two thousand six hundred and eighty-one dollars and thirty cents have been paid. The parties are insolvent.

In 1823-4, the bonds of Wm. L. Hodge, and his sureties Andrew Hodge and Andrew Hodge, junior, amounting altogether to the principal sum of thirty-two thousand three hundred and sixty-nine dollars and twenty-two cents, were put in suit; besides five thousand and ninety-two dollars and fifty cents, paid since suit. The principal is insolvent, and the sureties but nominal.

This closes the statement of all the most considerable cases.

In order to preserve a methodized view, the residue of the cases are subjoined in a distinct list, embracing, together with the foregoing, as the resolution requires, all the bonds in suit, due and unpaid, in whole or in part, from the 1st January, 1815, till the 30th of September last; containing the names of the obligors, and the amount due in each case.

The least considerable are thus connected and exhibited in one catalogue, and the most considerable in another.

Several bonds of Thomas Passmore, deceased, and Thomas Sparhawk, for a principal sum of one hundred and seventy dollars and sixty cents, sued in 1824. Passmore died insolvent; Peter Christian, his administrator, is insolvent; and Sparhawk, the surety, is insolvent.

Bonds of Thacher, Pray & Co. and Charles Eaton, for two hundred and sixteen dollars and fifty-two cents, sued in 1824. All parties insolvent.

Several bonds of Angelo Inglesi and William L. Hodge, for \$305 29, sued in 1824—parties insolvent.

Bond of Thomas Wright and Jacob Idler, for \$1,913 26; sued in 1824. Idler gone away—believed insolvent. Wright discharged from custody, as insolvent.

Several bonds of John Sarchet and Thomas Hale, George Benners, and Benedict Dorsey, amounting to \$3,687 52; sued in 1823, of which have been paid \$953 97—parties insolvent.

Several bonds of Daniel Barnes and Benjamin Leland, for \$476 28; sued in 1823. Parties insolvent.

Several bonds of Dockeray Smith and Benjamin Wilson, for \$3,538 65; sued in 1823; of which, \$706 40 have been paid. Parties insolvent.

A bond of Samuel Blackwood, as to whom, marshal's return is "nil habet," and James H. Page, for \$35; sued in 1823. Ineffectual execution.

Several bonds of John Graham and Richard Drean, for \$838 sued in 1822. Both parties are insolvent.

In 1821, several bonds of Andrew Melish and Co. amounting to \$3,785 80 (for importations in Georgia some years ago) were put in suit here against John Melish, who is since dead, insolvent.

A bond of Joshua and Thomas Gilpin and Redwood Fisher, for \$68; sued in 1821, alias ca. sa. outstanding.

Bond of Stephen Sixte and Jacob Smith, for \$224 25; sued in 1820. Parties insolvent.

Bonds of Joseph Taber, Daniel Dougherty, and Charles Hagerty, for \$51; sued in 1820; writ returned "nil habet" as to Taber—Dougherty dead; Hagerty insolvent.

A bond of C. Gotier and David January, for \$47; sued in 1820. Parties insolvent.

Bonds of T. Harlan, Jr. and Joshua Harlan, for \$309 66; sued in 1820. Parties insolvent.

Several bonds of Anthony Laussat, and Ambrose Laussat; sued in 1820. Parties insolvent; but principal paid by the assignee, and nothing outstanding, but about \$500 of interest.

A balance of \$14 88 of principal due on the bond of Henry Barrington (insolvent) for \$487; sued in 1820.

Bond of James Ballentine, James Hudson and D. W. Hudson, for forty eight dollars, sued in 1820; ca. sa. returned "not found." as to Ballentine; and D. W. Hudson and James Hudson, discharged from custody, as insolvent.

Several bonds of Hyman Marks, D. G. Seixas; and Joseph Lee, for two thousand seven hundred and thirty-one dollars and twenty-eight cents, sued in 1819 and '20; of which recovered by Marshal's sales, one thousand and six dollars and seventy-six cents—parties insolvent.

Bonds of Samuel and Peter Evans, for three hundred and eight dollars, and thirty cents, sued in 1819, '20. Execution in the first case, not returned; in the other, returned, levied on furniture unsold.



Bonds of John Kinney, Charles P. Lisle, and Samuel Black, for two thousand seven hundred and forty dollars, and eighty-one cents; sued in 1819 '20. Kinney the principal, discharged as insolvent.

Bonds of Thomas Shain, B. I. Shain, and John Bioren, \$411 97, sued in 1819; parties insolvent.

Bonds of John Steel and John Thoburn, for \$3,361 10, sued in 1819, 20. Of which paid on account \$1,159 96; parties insolvent.

Bonds of John Thoburn and John McCauley, for \$597, sued in 1819 Parties insolvent.

The bonds of John Meany, Zachariah Wood, and Augustine Renaud, for a principal sum of \$3,198 64, sued to execution in 1819; when farther proceedings were stayed by Treasury instructions. Parties all insolvent. Some of them, it is believed, dead.

Bonds of John Guest, Nathan Hall, and George G. Williams, for \$3,781, sued in 1818; all parties dead, insolvent.

A balance of principal of \$72 46, due on the bonds of I. Flick, and Flick and Young, for \$1 084 46, sued in 1818.

Bonds of George Reinholdt and William Dunton, for \$1,998, sued in 1817 '18, parties insolvent.

Bonds of A. & G. Coursault, for \$90, sued in 1817. Execution ineffectual.

Bonds of Ginder and Stewart, and A. H. Denckla, for \$56, sued in 1817. Ineffectual execution.

Bonds of A. A. Sheed and Wm. Lecompte, for \$83 94, sued in 1817. Ineffectual execution.

A balance of principal of \$37, on the bonds of Benjamin Walton and Enoch Roberts, sued in 1817; parties insolvent.

Bonds of J. Bradley, and M. Randall, for \$722, sued in 1816; of which \$80 paid. Parties insolvent.

Bonds of J. H. Wilson, and James Wilson, for \$203 91, sued in 1816. Ineffectual execution.

Bond of Isaac Kendricks, and A. Moses, for \$105, sued in 1817. Ineffectual execution.

Bonds of G. Mercer, and W. Bowen, for \$288 90, sued in 1816. Bowen discharged as insolvent.

Bonds of John Daly and Wm. Davidson, for \$805, sued in 1816. Ineffectual executions.

Two bonds of M. H. & T. Anthony, and James Wood, for \$685, sued in 1815 '16; paid \$225. Principals insolvent.

Bonds of J. B. Foussat, for \$10,000, sued in 1815; of which \$6,481 80, have been recovered; since when, party dead insolvent.

The measures taken to secure the payment of these debts, were the established legal proceedings, and none other; suits instituted as soon as reported for suit, forthwith and without delay; judgment on the first day of the return term, and executions, whenever the property, if any, was not promptly and fairly applied, to liquidate the debts.

No other security, that is recollected, or can be ascertained, was ever taken, but that of the legal process, in any of the cases in question. The denial of the credits, on importations, to defaulting credi-

tors, the legal priority of the public debts, without qualification, and there being liable to no legal limitation, by lapse of time, with the personal liability of all assignees, and other legal representatives of public debtors, operate with great efficacy. These means, often bring about the recovery of apparently very desperate debts. They render collateral securities seldom necessary and of infrequent resort, and in a manner, supersede even executions. The charges, sacrifices and risks (as has appeared,) of Marshal's sales, have proved within the last ten years, in this district, quite disproportioned to their efficacy. Not a tenth part of the \$635,000, within that time realised, by suit, has been in the hands of Marshals.

Great losses are inseparable from importation credits. The credit system, is a system of mere trust and conjecture, subject to much abuse and injury; and the foreign commerce of the United States, always exposed to uncommon vicissitudes, has suffered within the ten years, pointed at, by the resolution, it's most ruinous fluctuations. All the precautions and vigilance, that may be exercised, by the most judicious and upright administration of the customs, cannot guard against incompetent sureties and even fraudulent impositions.

The list of out-standing debts, referred to me, on the 25th of August last, for information, as to their prospects, exhibits \$47,489 69, as lost during the ten years, from 1795, to 1805. and 67,590 99, as lost from 1805, to 1815. The importations then were much less, the commercial embarrassments also, than during the time under scrutiny. It sufficiently appears, that full ninety per cent. of the doubtful cases, now inquired of, results from inherent decay and insolvencies, known to, and felt by the whole nation. It may be repeated that most of the desperate debts, were desperate before they were due; the principal debtors having failed, and the sureties being men of no property, suing them, though an official duty, was a work of mere supererogation.

C. J. INGERSOLL.

25th January, 1825.

---

#### TREASURY DEPARTMENT.

*Fifth Auditor's Office, January 31, 1825.*

SIR: In relation to the resolution of the House of Representatives, of the 5th instant, on the subject of certain outstanding bonds, given for duties in the Philadelphia district, I have to observe that this office, as appears by its records, has exercised no control and has in nowise interfered with the collection of any of the bonds contained on the lists herewith returned, if those of Reeves Lewis and Co. be excepted. In that case the parties having failed, principals and sureties, with but little prospect of being able to discharge their bonds, made a proposition to supply Kentledge for the use of the Navy, to the amount of the debt, within a period of three years from the 1st of January, 1822. To this the board of Navy Commissioners assented, and



a contract accordingly was entered into between them. A stay of proceedings was consequently directed; finding, however, in July last, that no part of the Kentledge had been delivered, as agreed on, I directed the collector at Philadelphia to revive judicial proceedings against them, which I presume has been done.

I have the honor to be,

Very respectfully, sir,

Your obedient servant,

S. PLEASANTON.

*Agent of the Treasury.*

HON. SECRETARY OF THE TREASURY.

P. S. Since the above letter was written and signed, another case has been discovered, of the drawers of a Custom House bond, in the Philadelphia District, having obtained indulgence. It was that of John Leamy, who having been represented to be insolvent, the attorney was directed in the year 1821 to withhold a ca. sa. against him.

---

TREASURY DEPARTMENT,

*Comptroller's Office, 8th February, 1825*

SIR: In relation to the enclosed report of Charles J. Ingersoll, Esq District Attorney for the Eastern District of Pennsylvania. I have the honor to transmit herewith copies of the following correspondence; viz:

1. Copy of my letter to Mr. Ingersoll, dated the 29th November, 1819, relative to moneys received and unaccounted for by Marshal Smith.

2. Copy of my letter to Mr. Ingersoll, dated the 13th December, 1819, relative to a stay of proceedings from 30 to 45 days, against Marshal Smith.

3. Copy of Collector Steele's letter of the 20th November, 1824, enclosing a copy of one from Mr. Ingersoll, relative to the decision of the court in the case of the United States vs. Samuel Israel and Florimond Dusar.

4. Copy of my answer to Collector Steele, on the subject of the course to be pursued in consequence of that decision.

With great respect,

Your obedient servant,

JOS. ANDERSON, *Comptroller.*

HON. WM. H. CRAWFORD, *Secretary of the Treasury.*

---

No. 1

TREASURY DEPARTMENT,

*Comptroller's Office, 29th November, 1819.*

SIR: From a return made by the collector for the port of Philadelphia to the Register of the Treasury (who has shewn the same to me)

of the duty bonds remaining unpaid on the 30th September, it appears that in a number of cases the money was paid to Marshal Smith, who, it is stated, has not accounted for the same.

I would thank you to request the collector to furnish you with the evidences of such payments if it is in his power; upon which you will be pleased to institute suit against the late Marshal, and his sureties upon his official bond, in case he refuses to account for the money thus detained by him.

With great respect,

JOS. ANDERSON, *Comptroller.*

CHARLES J. INGERSOLL, Esq.

*United States Attorney, Philadelphia.*

No. 2.

TREASURY DEPARTMENT,

*Comptroller's Office, 15th December, 1819.*

SIR: I have received your communication of the 11th inst. enclosing one from Mr. Smith, late Marshal, in which he requests that you may be instructed to stay proceedings from 30 to 45 days in relation to the moneys recovered by him on duty bonds and detained in his hands, against which time he expects he will be able to state all his accounts, and have them forwarded to the Treasury for settlement whereupon, he says he will be entitled to credits to a considerable amount.

As the time asked for is but short, and no injury, it is conceived, can result to the United States from the delay, you may comply with his request.

With great respect,

JOS. ANDERSON, *Comptroller.*

CHARLES J. INGERSOLL, Esq.

*U. S. District Attorney Philadelphia.*

No. 3

COLLECTOR'S OFFICE,

*Philadelphia, November 20th, 1824.*

SIR: In your letter of the 15th inst. you request to be informed "whether willow sheets are imported for making hats or bonnets out of them; and, if not, for what other purpose."

From the best information I have been able to obtain on the subject of your inquiry, the willow sheet, (by the French called *Sparterie*) is used for no other purpose but for making or stiffening hats or bonnets. Specimens are enclosed for your inspection. We charge on the article a duty of 50 per cent.

I am, very respectfully, sir, your obedient servant,

JOHN STEELE.

JOS. ANDERSON, Esq.

*Comptroller of the Treasury.*



P. S. I enclose a copy of a note from the District Attorney, mentioning the decision of the Court in one of the cases depending against Messrs. S. Israel and F. Dusar. The same facts and principles applying alike to all the other bonds, I deem any further prosecution altogether unnecessary; should you be of a different opinion please to advise me accordingly.

J. S.

19th November, 1824.

DEAR SIR: One of the several cases depending against Messrs. Samuel Israel and Florimond Dusar, for foreign duties on their importations of Sugars, by the Olive Branch from Florida, in July, 1821, was tried yesterday and to-day, and ended in a verdict for the defendants. The charge of the Judge was favorable to the plaintiffs, so far as to sanction every principle respecting the continuity of the voyage, but he left the case very much as a matter of fact to the Jury to determine, and they found against us.

In my opinion it will be unavailing to try the other cases against the same parties, involving the same facts and principles.

I will thank you to let me know whether you deem it necessary to bring any more of them to trial. If not, I will relinquish the rest, as if they had all been determined with the one tried.

Very respectfully,

your humble servant,

CHARLES J. INGERSOLL.

JOHN STEELE, Esq. Collector.

No. 4.

TREASURY DEPARTMENT,

Comptroller's Office, 22d November, 1824.

SIR: I have received your letter of the 20th instant, enclosing samples of "*Willow sheets*," and a copy of a letter addressed to you by the Dist. Attorney; from the statement in which I concur with you, that it would be unavailing to proceed in the other cases, against Messrs. Samuel Israel, and Florimond Dusar, the one already tried, having resulted in a verdict in their favour. You will be pleased to advise Mr. Ingersoll accordingly.

The duty of 50 per cent, charged by you on "*Willow sheets*," is deemed to be correct.

Respectfully,

JOS. ANDERSON, Comptroller.

JOHN STEELE, Esq.

Collector of Philadelphia.

## TREASURY DEPARTMENT,

*Fifth Auditor's Office, 27th August, 1821*

SIR: Captain Meany has delivered to me your letter to the Comptroller, of the 25th June, as well as several others from gentlemen in Philadelphia, touching his case; in consequence of which I have thought proper, with the concurrence of the Secretary of the Treasury, to suspend, and you are hereby authorized to suspend, all further proceedings against him, under the Ca. Sa. until otherwise directed.

I am, &amp;c.

S. PLEASONTON,

*Agent of the Treasury.*

CHARLES J. INGERSOLL, Esq.

*U. S. Attorney, Philadelphia, Penn.*

[NOTE—referred to at foot of page 67.]

*21st August, 1816.*

DEAR SIR: I enclose a note, for your perusal, which I have just received from the Judge. Have the goodness to preserve it, till I see you.

Faithfully yours,

D. CALDWELL.

C. J. INGERSOLL, Esq.

*BELMONT, 19th August, 1816.*

MY DEAR SIR: The miserable situation of poor Smith, dwelt on my mind and heart, during my ride home. I regret much that I so suddenly gave into the idea of Mr. C. Ingersoll representing anything to the Executive, relative to the insolvency of one of his sureties. From all the inquiries I made, I am led to believe, that the other surety is competent. There is no obligation of duty for me to interfere, as all the power I had is spent; and unless some new occasion called forth the information from the attorney of the District, I do not see that the present moment should be seized, to accumulate wretchedness on one, whose cup of bitterness is overflowing. I think it would be best for Mr. Ingersoll to speak with Mr. Dallas, who is now here, before he writes any thing about it. The revenue is certainly as deeply concerned as the interest of individuals. You had better speak with Mr. I. on the subject. that neither he, nor I may volunteer, without absolute necessity. What power the executive has, is problematical. Terms of finding further surety, or discharge from office, might be made; but it is not likely that such a course would be taken; and if it were, I do not believe, he could find another surety, easily, and especially at this time. Why break the bruised reed?

Yours, affectionately,

RICHARD PETERS.



*Endorsement made by the Judge, on the 28th March, 1822, on the within copied note, from him, to the Clerk.*

This letter was a mere confidential one to you. I afterwards had a conversation with Mr. Dallas, then Secretary of the Treasury, and told him, that he being the officer of the government, immediately concerned in such matters, I deemed it sufficient that he was fully informed of all circumstances, and could act, as he thought proper, I never deemed myself bound to interfere in such cases, and especially when the information was given to and known by him.

RICHARD PETERS.

D. CALDWELL, Esq.

